

B & B MACHINE & GRINDING SERVICE INC.

303 WEST EVANS AVE.

DENVER, COLORADO 80223

303-744-2751 FAX: 303-744-2802

JULY 9, 2007

United States Bankruptcy Court

Southern District Of New York

ATTN: Sunny Singh, Clerk To Judge Drain

One Bowling Green

New York, New York 10004

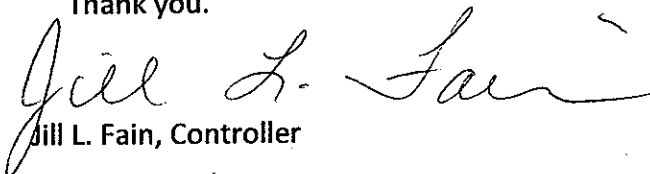
CLAIM NO. 05-44481

CLAIM # 542

TO WHOM IT MAY CONCERN:

**B & B Machine agrees that it's Response to the Ninth Omnibus
Claims is resolved, and that the Response is docketed in the Debtors'
Bankruptcy case, enabling B & B Machine to withdraw the Response.**

Thank you.

A handwritten signature in cursive script, appearing to read "Jill L. Fain".

Jill L. Fain, Controller

B & B Machine